

Internal Revenue Service, Treasury

§ 156.6165-1

Code, the district director or the director of the service center may, if he deems it necessary, require a bond for the payment of the amount in respect to which the extension is granted in accordance with the terms of the extension. However, the bond shall not exceed double the amount with respect to

which the extension is granted. For provisions relating to form of bonds, see the regulations under section 7101 of the Code contained in part 301 of title 26 (Regulations on Procedure and Administration).

PARTS 157-169—[RESERVED]

SUBCHAPTER E [RESERVED]

PARTS 170-299—[RESERVED]